



Two-day
NATIONAL SEMINAR

16-17 April 2026

**GST REFORMS AND THEIR IMPACT ON MSMEs,
STARTUPS AND ENTREPRENEURSHIP:
PATHWAY TO VIKSIT BHARAT@2047**

**In collaboration with the
Indian Council of Social Science Research**

Organised by
Department of Economics
Lakshmi Bai College
University of Delhi
Ashok Vihar-III, New Delhi

ABOUT THE INSTITUTION



About the University of Delhi

Founded in 1922, the University of Delhi is one of India's most prestigious Central Universities, renowned for its diverse programs, multifaceted academics and state-of-the-art infrastructure. The University has always epitomized the intent of "Nishtha Dhriti Satyam," reflecting upon the ideals of Dedication, Steadfastness and Truth.



ABOUT LAKSHMIBAI COLLEGE:

Named after the brave warrior leader and patriot Rani Lakshmibai of Jhansi, Lakshmibai College was founded in 1965. It is situated in Ashok Vihar Phase-III, an acclaimed constituent college of the University of Delhi, under the administration of the Delhi Government.

Upholding the vision of 'Satyam Gyanam Anantam', "true knowledge' is endless and can be gained perpetually" - Taittiriya Upanishad (11.1); Lakshmibai College, striving to inculcate the spirit of integrity, compassion, and knowledge among youth. The institution is dedicated to fostering an environment where modern education transcends into traditional learning; leading to the holistic development of all its female students.

The red brick buildings of the college provide students with an inclusive space to enrich creativity, empathy and passion. The college takes pride in its active placement cell, well-equipped library and computer labs with SAFA technology for disabilities to leave no stone unturned when it comes to learning. The college houses over 4000 students studying Under-graduate and Post-graduate courses in Humanities, Commerce and Social Sciences including Economics, Home Science, English, Hindi, Political Science, Philosophy, Computer Science, History and Psychology. Through their relentless efforts, the respective faculties impart knowledge to help students reach their full potential.

ABOUT SEMINAR

India is at a very important stage of its developmental journey. As the country moves toward its vision of Viksit Bharat@2047: a developed, self-reliant and globally competitive India by 2047-policies like the GST Reforms (GST 2.0) will play a crucial role. This seminar is highly relevant because it connects tax reforms with the growth of MSMEs, start-ups and entrepreneurship, which together form the backbone of India's economy.

India is currently at a historic turning point, with nearly 65% of its population under the age of 35 years, it is one of the youngest countries in the world. This demographic advantage makes entrepreneurship not just an economic choice, but a national necessity. Today, MSMEs and start-ups already make up about 30% to India's GDP and provide the second largest workforce after agriculture.

GST Reformed will be a game-changer for MSMEs, start-ups and entrepreneurs in building Viksit Bharat@2047. Lower taxes on essentials and manufacturing reduce costs and increase demand, helping small businesses grow faster. Fixing inverted duty structures frees working capital for MSMEs and start-ups to reinvest in innovation and expansion. Simplified compliance, faster refunds and AI-based systems reduce paperwork and harassment. A stable, transparent tax system boosts investor confidence, encourages entrepreneurship and makes Indian businesses more globally competitive and self-reliant.

Micro, Small and Medium Enterprises (MSMEs) represent the economic backbone of India. They contribute nearly 30% to the national GDP, about 45% to manufacturing output and 40-45% of exports. With employment to more than 11 crore people, MSMEs are the second-largest source of livelihoods after agriculture.

PURPOSE OF SEMINAR

India is at a critical stage in its developmental journey. With nearly 65% of its population under the age of 35, the country has a unique demographic advantage at a time when many global economies face ageing populations and labour shortages. To convert this youthful energy into entrepreneurship, innovation and sustainable growth, India needs a tax system that is simple, transparent, and supportive of businesses. The introduction of Next-Generation GST reforms (GST 2.0) represents more than a tax restructuring. By simplifying the rate structure into two main slabs, reducing taxes on essential goods, correcting inverted duty structures, and improving compliance mechanisms, GST 2.0 aims to strengthen MSMEs, start-ups and young entrepreneurs—key pillars of the Viksit Bharat@2047 vision.

This seminar aims to examine how GST 2.0 can act as a catalyst for entrepreneurship, ease of doing business, and economic competitiveness, while also addressing challenges such as compliance burdens, digital literacy gaps, working capital constraints and refund delays faced by MSMEs and start-ups. The seminar seeks to encourage informed dialogue on how GST reforms can evolve into a driver of inclusive growth, innovation, and self-reliance as India moves towards becoming a developed economy by 2047.



RELEVANCE TO **VIKSIT BHARAT@2047**

1. Turning India's Demographic Dividend into Economic Power
2. Strengthening MSMEs – The Backbone of Viksit Bharat@2047
3. Building a Formal, Transparent and Digital Economy
4. Boosting Inclusive and Sustainable Growth
5. Supporting Entrepreneurship, Women, Youth & Rural India
6. Policy Debate for Future Roadmap (2025–2047)

This seminar is not only backward-looking but visionary. It will help answer:

- How can GST 2.0 become a reform for development, not just taxation?
- What policy changes are required?

OBJECTIVES

- To study how GST 2.0 affects MSMEs , start-ups and entrepreneurial ecosystems in India.
- To list the key benefits of GST 2.0 like simpler taxation, seamless interstate trade flow and formalization of economy.
- To explore how GST 2.0 aligns with the vision of 'Atmanirbhar Bharat', Digital India and Viksit Bharat@2047.
- To understand the key features and policy shifts under GST 2.0.
- To suggest policy recommendations based on real case studies from textile, handicrafts, manufacturing, food, digital and tourism sectors.
- To examine GST reforms as catalysts for “Make in India”, “Start-up India” and “Digital Bharat”.
- To examine impact of GST 2.0 on India’s Export in the context of Trade War.



SUB-THEMES OF SEMINAR

1. Role of MSMEs & Start-ups after GST Reforms (GST 2.0)

- MSMEs as the Backbone of India's Manufacturing, Job creation and Exports
- Impact of GST 2.0 on Ease of Doing Business and Start-up India
- GST Compliance, Digitalization, and Informal to Formal Transition

2. GST Reforms (GST 2.0): Tax Simplification and Structural Reforms

- Two-Slab GST System: Opportunities and Challenges
- Correction of Inverted Duty Structure & Working Capital Relief

3. Financial Health and Competitiveness of MSMEs under GST 2.0

- Reduced Tax Burden and Its Impact on Production & Exports
- Access to Input Tax Credit (ITC) and Liquidity Improvement
- GST 2.0 and Digital Finance: UPI, E-Invoicing, and Compliance Automation
- How GST 2.0 Supports Make in India and Atmanirbhar Bharat?

4. Entrepreneurship, Innovation & Start-up Growth in GST-2.0

- GST Challenges for Early-Stage Start-ups
- Taxation of E-commerce, Online Services, Freelancers and Digital Start-ups
- Women Entrepreneurs and Small Businesses in Post-GST Economy
- GST and Access to Global Markets, Exports, and FDI

5. **Impact of GST reforms on Regional and Social Dimensions (Inclusive Growth)**

- GST 2.0 and its Impact on Rural Industries and Traditional Sectors (Handicrafts, Khadi, Tribal Enterprises)
- North vs South India: Implementation Gaps and State-Level Challenges
- GST Benefits for Women-Led Enterprises, SHGs, and Rural Artisans
- Tax Reforms and Skill Development for the Future Workforce

6. **Future Outlook: Towards Viksit Bharat @2047**


- GST 2.0 as a Step Towards a \$5 Trillion Economy
- Compliance Costs, Technology Adoption, Multiple Registrations
- Role of AI, Big Data & Blockchains in Future Tax Governance
- Policy Recommendations for making GST more MSME and Start-up Friendly

7. **GST for Viksit Bharat@2047: Roadmap for Inclusive Growth**

- Integrating GST with Make in India, Start-up India, Digital India
- Empowering youth, women entrepreneurs and rural enterprises
- Policy suggestions for 2025–2047 for Vikasit Bharat@2047
- Role of GST 2.0 in supporting youth, women and rural entrepreneurs.

8. **Role of GST Reforms (GST 2.0) combined with MSMEs industrial growth, and Development:**

- Self-reliant manufacturing economy
- Higher exports and reduced trade deficit
- Job creation in rural and semi-urban India
- Boost to entrepreneurship and innovation ecosystems
- Inclusive development with digital governance and tax transparency



EXPECTED OUTCOMES

- A better understanding of how GST is impacting India's entrepreneurial landscape
- Documentation of field experiences from business owners, chartered accountants, start-up founders and policymakers
- Recommendations for simplifying compliance and making GST youth-friendly and innovation-oriented. Practical suggestions to make GST simpler and youth friendly.
- Contribution to the national dialogue on building a Viksit Bharat@2047 through taxation reforms and entrepreneurship growth.

GUIDELINES FOR THE SEMINAR

1. The word limit for the full-length original paper should be between 4000–8000 words.
2. The full paper must include an abstract (strictly between 200–300 words) and 4–5 keywords.
3. The full paper should have a title page that contains the paper title, name(s) of the author(s), affiliation and e-mail address of the corresponding author.
4. The main document should be double-spaced, with one-inch margins on all sides, and the pages should be numbered consecutively.
5. The paper should be written in **Times New Roman font style, font size-12** and submitted in either a Word document or a PDF format.
6. The paper must follow the APA (American Psychological Association) 7th edition referencing style.
7. Only submissions in English & Hindi will be considered.
8. All submissions must be the author's original and unpublished work.
9. **The abstract and full paper should be submitted through the Google form only.**
10. Submissions that do not adhere to the guidelines will not be considered.

REGISTRATION DETAILS

Registration & Participation

- The registration fee covers the event kit, lunch, and tea.
- All participants/authors who register will receive a Participation Certificate.
- At least one author must present the paper at the event using a MS PowerPoint presentation.

Register using the link provided in the QR code.

<https://forms.gle/qQDju6E68pHbbFiQ8>

Important Dates:

- Abstract Submission Deadline: 08.04.2026
- Last Date for Online Registration: 08.04.2026
- Last Date for full paper submission: 12.04.2026
- Seminar Dates: 16-17 April 2026
- On-Spot Registration: 16 April 2026

Registration Fees:

- **Faculty/ Academicians INR 1000**
- **PhD and PG scholars INR 500**
- **UG students INR 400**
- **Accompanist(s) INR 400**

QR for Registration Form



QR for Registration Fee



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Registration Fee, Accommodation, and Travel Allowance

The seminar is funded by the Indian Council of Social Science Research (ICSSR). Therefore, participants are required to pay a partial registration fee. Shared accommodation will be arranged for limited outstation participants, either in the university guest house or nearby colleges. A limited number of outstation participants will also be eligible for travel allowances, subject to the rules of ICSSR and institute; and the availability of funds.

STUDENT COORDINATORS

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